



May 9, 2008

Honorable Steven W. Williams, Secretary
Postal Regulatory Commission
901 New York Avenue NW, Suite 200
Washington, D.C. 20268-0001

Dear Mr. Williams:

Pursuant to the Postal Accountability and Enhancement Act, the Postal Service is filing with the Commission an original and two copies of the following:

Current Report 8-K "containing the information prescribed in Form 8-K of the Securities and Exchange Commission." 39 U.S.C. § 3654(a)(1)(C).

We have also enclosed a disk with a machine-readable version of this report.

Sincerely,

A handwritten signature in cursive script, appearing to read "Richard T. Cooper".

Richard T. Cooper
Chief Counsel, Business and Finance Law

Enclosures

cc: Ms. Taylor